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SENATE BILL 170

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Ben D. Altamirano

FOR THE LEGISLATIVE FINANCE COMMITTEE

AN ACT

RELATING TO GOVERNMENT ACCOUNTABILITY; CREATING THE STATE
COMPTROLLER AND OFFICE OF THE STATE COMPTROLLER; PROVIDING
POWERS AND DUTIES; PROVIDING THE LEGISLATIVE FINANCE COMMITTEE
WITH THE DUTY TO CONDUCT PERFORMANCE AUDITS; PROVIDING
PENALTIES; MAKING AN APPROPRIATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. [NEW MATERIAL] STATE COMPTROLLER-- OFFICE--
CREATED-- PERSONNEL. --

A. The "office of the state comptroller" is created
as an adjunct agency as provided in the Executive
Reorganization Act. The office shall be headed by the "state
comptroller", who shall be appointed by the governor with the
advice and consent of the senate. The office is
administratively attached to the department of finance and

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1 administration.

2 B. The state comptroller shall be a certified
3 public accountant with audit and government experience and
4 shall be appointed solely on the basis of ability to perform
5 the duties of the office of the state comptroller. The state
6 comptroller shall serve for six years and may be reappointed
7 for succeeding six-year terms. The state comptroller shall be
8 removed only for cause.

9 C. Within available appropriations, the state
10 comptroller may employ such professional and clerical
11 assistants as deemed necessary.

12 D. A state agency shall provide its complete
13 cooperation to the state comptroller in the conduct of a
14 performance audit. The state comptroller shall have access to
15 and authority to examine books, accounts, reports, vouchers,
16 correspondence files and other records, bank accounts, criminal
17 history record information, money and other property of a state
18 agency or such property of a contractor relating to a contract
19 with a state agency. It is the duty of an officer or employee
20 of a state agency having such records under the officer's or
21 employee's control to permit access to and examination of the
22 records on the request of the state comptroller.

23 E. Final audits and reports of the state
24 comptroller are public documents. The state comptroller may
25 restrict access to working papers in order to maintain

1 confidentiality of personal data and other information provided
2 by agency personnel.

3 Section 2. [NEW MATERIAL] STATE COMPTROLLER-- DUTIES. -- The
4 state comptroller shall:

5 A. have general oversight authority over the
6 executive branch's implementation of the Accountability in
7 Government Act;

8 B. oversee the statutory oversight duties of the
9 state budget division, the financial control division, the
10 local government division, the office of educational
11 accountability and the management and contracts review division
12 of the department of finance and administration; the state
13 personnel office; the public education department; the general
14 services department; and the commission on higher education to
15 ensure compliance with statutory requirements and performance
16 of statutory duties;

17 C. conduct periodic reviews and recommend revisions
18 of policies, procedures and resources necessary to assure
19 statutory compliance of the agencies listed in Subsection B of
20 this section;

21 D. work closely with the state auditor's office on
22 annual and special audits of state agencies;

23 E. as requested by interim legislative committees,
24 gather state agency information and analyze and validate the
25 information; provided, however, that this duty shall not affect

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1 the duty of a state agency to otherwise provide information in
2 a timely manner upon request of an interim legislative
3 committee;

4 F. pursuant to the Accountability in Government
5 Act, conduct such performance audits as are necessary to ensure
6 compliance with that act;

7 G. perform other duties as may be assigned by the
8 governor;

9 H. assist state agencies in resolving audit
10 findings and reviewing performance measures;

11 I. contract for special audits and investigations
12 as are necessary; and

13 J. promulgate rules as are necessary to carry out
14 the duties of the office of the state comptroller.

15 Section 3. [NEW MATERIAL] STATE COMPTROLLER-- COOPERATION
16 OF STATE AGENCIES.--Inspectors general and internal auditors of
17 state agencies shall report to the state comptroller
18 periodically and as requested. Inspectors general, internal
19 auditors and the New Mexico state police division of the
20 department of public safety shall conduct such audits and
21 special investigations as are requested by the state
22 comptroller.

23 Section 4. Section 2-5-4 NMSA 1978 (being Laws 1967,
24 Chapter 267, Section 1) is amended to read:

25 "2-5-4. LEGISLATIVE FINANCE COMMITTEE-- ADDITIONAL

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1 DUTIES. --

2 A. The legislative finance committee, in addition
3 to all other duties prescribed by law, shall:

4 (1) annually review budgets and appropriations
5 requests; ~~[and]~~

6 (2) review the operation and management of
7 selected state agencies, departments and institutions; ~~[and~~
8 ~~shall]~~

9 (3) conduct performance audits pursuant to the
10 Accountability in Government Act; and

11 (4) make recommendations with respect
12 ~~[thereto]~~ to the legislature.

13 B. To carry out the purposes of this section, the
14 legislative finance committee shall establish a budget analysis
15 division staffed with persons knowledgeable and proficient in
16 budget analysis and budget preparation.

17 C. Each state agency, department and institution
18 shall furnish to the legislative finance committee a copy of
19 its appropriation request made to the department of finance and
20 administration at the same time ~~[such]~~ the request is made ~~[to~~
21 ~~such department]~~. Each state agency, department or institution
22 shall also furnish to the legislative finance committee and its
23 staff any other supporting information or data deemed necessary
24 to carry out the purposes of this section.

25 D. The legislative finance committee or, when it

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1 deems necessary, its staff may hold such hearings and require
2 such testimony from officers and employees of each state
3 agency, department or institution as is necessary to carry out
4 the purposes of this section.

5 E. Not later than the first week of any regular
6 legislative session, the legislative finance committee shall
7 furnish a document containing its budget recommendations to
8 each member of the senate finance committee, the house
9 appropriations and finance committee and to those other members
10 of the legislature [~~which~~] who may request it. A copy shall
11 also be furnished to the governor and to the department of
12 finance and administration.

13 F. An agency shall offer its complete cooperation
14 to the legislative finance committee in the conduct of a
15 performance audit. The legislative finance committee shall
16 have access to and authority to examine books, accounts,
17 reports, vouchers, correspondence files and other records, bank
18 accounts, criminal history record information, money and other
19 property of an agency or such property of a contractor relating
20 to a contract with an agency. It is the duty of an officer or
21 employee of an agency having such records under the officer's
22 or employee's control to permit access to and examination of
23 the records on the request of the legislative finance
24 committee.

25 G. Final audits and reports of the legislative

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1 finance committee are public documents. The legislative
2 finance committee may restrict public access to working papers
3 in order to maintain confidentiality of personal and other
4 information provided by state agencies."

5 Section 5. Section 6-3A-1 NMSA 1978 (being Laws 1999,
6 Chapter 5, Section 1 and Laws 1999, Chapter 15, Section 1) is
7 amended to read:

8 "6-3A-1. SHORT TITLE. -- [~~Sections 1 through 8 of this act~~]
9 Chapter 6, Article 3A NMSA 1978 may be cited as the
10 "Accountability in Government Act". "

11 Section 6. Section 6-3A-3 NMSA 1978 (being Laws 1999,
12 Chapter 5, Section 3 and Laws 1999, Chapter 15, Section 3, as
13 amended) is amended to read:

14 "6-3A-3. DEFINITIONS. --As used in the Accountability in
15 Government Act:

16 A. "agency" means a branch, department,
17 institution, board, bureau, commission, district or committee
18 of the state;

19 B. "approved program" means a program included in
20 an approved list of programs issued by the division pursuant to
21 Section 6-3A-4 NMSA 1978;

22 C. "baseline data" means the current level of a
23 program's performance measures established pursuant to
24 guidelines established by the division in consultation with the
25 committee;

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1 D. "committee" means the legislative finance
2 committee or a designated member of its staff;

3 E. "division" means the state budget division of
4 the department of finance and administration;

5 F. "outcome" means the measurement of the actual
6 impact or public benefit of a program;

7 G. "output" means the measure of the volume of work
8 completed or the level of actual services or products delivered
9 by a program;

10 H. "performance-based program budget" means a
11 budget that identifies a total allowed expenditure for a
12 program and includes performance measures, performance
13 standards and program evaluations;

14 I. "performance measure" means a quantitative or
15 qualitative indicator used to assess the output or outcome of
16 an approved program;

17 J. "performance target" means the expected level of
18 performance of a program's performance measures; and

19 K. "program" means a set of activities undertaken
20 in accordance with a plan of action organized to realize
21 identifiable goals and objectives based on legislative
22 authorization. "

23 Section 7. APPROPRIATION. -- Seven hundred fifty thousand
24 dollars (\$750,000) is appropriated from the general fund to the
25 office of the state comptroller in the department of finance

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1 and administration for expenditure in fiscal year 2006 to carry
2 out the provisions of this act. Any unexpended or unencumbered
3 balance remaining at the end of fiscal year 2006 shall revert
4 to the general fund.

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